

**Specifications for Electronic Submission of Annual Wage
and Tax Information via Magnetic Media or Web For Year
2001.**



**Note: Kentucky Revenue Cabinet follows only the MMREF-1 specifications for tax year 2001.
Refer to these specifications for the exact Record requirements required by KRC**

KRC no longer accepts 9 track reel tape magnetic media or computer listings



Table of Contents

<u>Topic</u>	<u>Page</u>
OVERVIEW	2
ACCEPTABLE MAGNETIC MEDIA.....	2
TIPS TO REMEMBER.....	2
MAGNETIC MEDIA SHOULD BE SENT TO.....	2
FILING DEADLINE.....	3
FILING EXTENSIONS	3
MAGNETIC MEDIA REQUIREMENTS	3
1. CD	8
2. DISKETTE	8
3. CARTRIDGES	ERROR! BOOKMARK NOT DEFINED.
EXTERNAL LABELS	Error! Bookmark not defined.
INTERNAL LABELS - Do Not Use <i>Internal</i> Labels On 3480 Or 3490 Cartridges	Error! Bookmark not defined.
EBCDIC.....	Error! Bookmark not defined.
Money Fields.....	Error! Bookmark not defined.
ASCII	Error! Bookmark not defined.
4. FILING VIA WEB	3
HOW THE WEB SITE WORKS	3
WEB SITE SECURITY.....	4
HOW TO GET STARTED USING THE WEB.....	5
AUTHORIZATION TO FILE VIA THE WEB	5
GENERAL WEB REQUIREMENTS.....	6
WHAT IS EDITED BY THE WEB SITE.....	6
DATA RECORD DESCRIPTIONS.....	8
EMPLOYEE WAGE RECORD	8
TOTAL RECORD	8
FINAL RECORD	9
REQUIRED RECORDS:.....	9
SUBMITTER RECORD:	9
CODE RA - Submitter Record	9
EMPLOYER RECORD:	13
CODE RE – Employer Record	13
STATE RECORD.....	16
CODE RS - State Record.....	16

**KENTUCKY REVENUE CABINET
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND
TAX INFORMATION VIA MAGNETIC MEDIA OR WEB
FOR TAX YEAR 2001, DUE JANUARY 31, 2003**

OVERVIEW

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Revenue Cabinet (KRC) via magnetic media pursuant to 103 KAR 18:050 Section 5. **KRC will use the MMREF-1 specifications for year 2001, due January 31, 2002.**

ACCEPTABLE MAGNETIC MEDIA

The Kentucky Revenue Cabinet (KRC) accepts annual W-2 information CD, THE WEB and 3.5" diskettes only. **KRC DOES NOT ACCEPT 9 TRACK REEL TAPES.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING ON DISKETTE, CD AND WEB.**

103 KAR 18:050, Section 5 requires any employer who issues more than 250 Forms W-2 annually to utilize an acceptable form of magnetic media. Employers with less than 250 Forms W-2 are **encouraged**, but not required, to utilize magnetic media filing.

TIPS TO REMEMBER

- ◆ **KRC does not accept 9 track reel tapes**
- ◆ Always **identify yourself and your company with an external label** on the Magnetic Media
- ◆
- ◆ Include only employee records **pertinent to Kentucky** on your magnetic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields
- ◆ **A Transmitter Report, 42A806 (10-01)** must be included with each Magnetic Media submitted
- ◆ KRC has **no specifications for reporting 1099 information** via Magnetic Media
- ◆ "RS" records are mandatory. They are optional to the SSA and IRS only.

MAGNETIC MEDIA SHOULD BE SENT TO

Kentucky Revenue Cabinet
W-2 Magnetic Media Processing
200 Fair Oaks Lane, Sta. 68
Frankfort, KY 40602

Please include **TRANSMITTER REPORT 42A806** (revised 10-01) with each Magnetic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable.

FILING DEADLINE

Form W-2 magnetic media files should be submitted to the Kentucky Revenue Cabinet by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2001 FILES IS JANUARY 31, 2002

THIS DEADLINE WILL BE STRICTLY ENFORCED.

FILING EXTENSIONS

Extensions may be granted. Requests for extension to file Magnetic Media should be made prior to the due date. Employers should contact:

Kentucky Revenue Cabinet
Withholding Tax Section
P.O. Box 181, Station #57
Frankfort, KY 40602
Phone: (502) 564-7287
Fax: (502) 564-2041

MAGNETIC MEDIA REQUIREMENTS

The FTP Software used in previous years is no longer a valid method of transmitting files. FTP Users should begin following the steps outlined in “FILING VIA WEB”. This applies to all tax years.

1. FILING VIA WEB

The Kentucky Revenue Cabinet (KRC) offers a secure web site as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 2003, KRC began offering the Web as a viable alternative for submitting annual employee wage & tax reports. Using the web site is an ideal alternative as a means to submit the wage and tax reporting to KRC by offering smooth & efficient submission of this deliverable. Also, if for some reason a cartridge or disk is rejected by us, the Web has become a popular method for employers to submit corrected reporting.

Coming soon for tax filing season 2003...KRC's Web Site is here! Check at our web site at <http://revenue.ky.gov/electronicsservices.htm> for its availability.

The underlying philosophy behind using the web site is that the data is already being created electronically. It only makes great business sense to send this information securely via the Web rather than putting it on a tape cartridge or diskette, then paying a third party deliverer. In the past, the KRC has had to return media asking for a corrected report from the employer / transmitter.

KRC is very excited about using the web because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

HOW THE WEB SITE WORKS

The new web site utilizes Microsoft's SSL technology (Secure Socket Language) to create a secure connection between the client PC and our Web Server. Using 128 bit encryption, files are transferred to our servers and then processed. This service is provided **at no cost** and only requires the client PC to have Internet Explorer, or any other compatible web browser. There are no hardware restrictions and no software installations required.

To use the web site, a PIN is required, which KRC will assign when the employer declares its intention to send annual wage & tax reports via the web. ***The PIN number assigned for use with the FTP Program can also be used to log onto the web site, however the FTP program will no longer be a valid method of transferring files.***

Once the user has logged onto the web site, the employer can select files from any location accessible to that PC, and transfer it to the KRC web server. It is important to note that the file layout for using the web is exactly the same as filing by tape, cartridge, and diskette. Therefore, switching to this new method of transferring files will require no changes in the methods for creating the files.

After the transfer, KRC will run validations against the file to determine that it is a valid file format. Then, KRC will notify the transmitter within 2 hours, via email, stating the success or failure of the validations.

WEB SITE SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via the Web may contain Federal tax information, KRC has designed and controls the entire process with a high level of security. From the client PC to the Web Server, SSL is used to encrypt all data transfer, using 128 bit encryption. This process is entirely safe! After the file is transferred to our servers, it is encrypted again to provide security against internal access to the file. The file never resides on our servers unencrypted.

To log onto the web site, a combination of your Federal Employer Identification Number (FEIN#) and a KRC assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the KRC server. Plus, a series of accountability and audit trails are maintained by the KRC upon connection to further control access. The KRC is confident in the level of security with using the Web.

HOW TO GET STARTED USING THE WEB

Preparing your office and personal computer to use the web site requires no hardware or software installations. The only requirement is having Internet Explorer or some other compatible web browser.

1. **However, please ensure KRC is notified of your intentions to submit the annual report via the Web as described below. Complete the Form # 42A808 - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via THE WEB and send to KRC.**
2. The KRC will assign you a PIN# and clarify FTP procedures and specifications upon declaring your intention to submit annual wage & tax information via the Web. Some information as to system specifications, network and contact information must be provided to the KRC. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper capabilities. Please notify & work with your system / network administrator up front to ensure your success.***

AUTHORIZATION TO FILE VIA THE WEB

The employer / transmitter must contact the KRC, using Form # 42A808 – Request Form for Authorization of Submission Via WEB, to declare intentions to submit via the Web and obtain the current WEB specifications. The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable Web Site Access.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of Web Site Access.
3. Estimated number of employees to be reported.

Please complete the attached Form 42A808 return to KRC ASAP to get started!

Send To :

**Kentucky Revenue Cabinet
Withholding Section
200 Fair Oaks, Sta. 57
Frankfort, KY 40602-0181**

GENERAL WEB REQUIREMENTS

WHAT IS EDITED BY THE WEB SITE

- The file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the CD or disk requirements (except the RS records).
- The file **must** contain valid MMREF-1 records(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2001 available for download and validation of your file.
- The file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2001, Kentucky withholding account number should be 6 digits, etc.)

USING THE WEB SITE, STEP BY STEP

1. Go to <https://rfo2zeus.state.ky.us/w2ftp/wflogon.aspx> and log in using your FEIN and PIN. Depending on your Internet Explorer security settings, you may receive an alert, stating that you must accept or reject a certificate. This is necessary to create a secure connection, and you must click yes to continue.

The screenshot displays the 'Electronic Submission of Wage and Tax Information' website. The header includes the Kentucky Revenue Cabinet logo and the title 'Electronic Submission of Wage and Tax Information'. Below the title is a 'Transmitter Logon' section with input fields for 'FEIN' and 'PIN', both marked as required fields. A 'Logon' button is positioned below these fields. To the right of the login fields, there are links for 'Click here to register' and 'Click here' for password recovery. The left sidebar contains links for 'Transmit Files', 'FAQs', 'Contact Us', and 'Exit W2-FTP'. The top navigation bar includes 'KRC Home' and a 'Top Navigation Bar' link.

2. Fill in the required fields, including the location of the file, and click submit.

Kentucky Revenue Cabinet - Electronic Submission of Wage and Tax Information

File Edit View Favorites Tools Address <http://localhost/w2ftp/wfUpload.aspx> Go

Electronic Submission of Wage and Tax Information

[KRC Home](#) [Logoff](#)

Submit Withholding File

Logged on as TEST

Employer FEIN

Email

Filename
(100 Megabyte Limit)

Tax Year

☐ Test Only

Transmit Files
 FAQs
 Contact Us
 Exit W2-FTP

For other Kentucky Government Sites visit kentucky.gov

3. A message should be displayed stating that the file was transferred successfully.

Kentucky Revenue Cabinet - Electronic Submission of Wage and Tax Information

File Edit View Favorites Tools Address <http://localhost/w2ftp/wfResults.aspx> Go

Electronic Submission of Wage and Tax Information

[KRC Home](#) [Logoff](#)

File Transmission Results

Logged on as TEST

The file was transmitted successfully. A confirmation email will be sent within two hours.

Transmit Files
 FAQs
 Contact Us
 Exit W2-FTP

For other Kentucky Government Sites visit kentucky.gov

4. Wait for the confirmation email of file being transmitted.
 - The email confirmation will be sent to the email address specified upon login. When you receive the confirmation it will notify you that your file was successful for not.

2. CD

Make sure you use a blank CD.

3. DISKETTE

A 3 ½” MS-DOS compatible “double density, 1.44 megabytes” or “high density 720, kilobytes” diskettes. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

DATA RECORD DESCRIPTIONS

The record format for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON MAGNETIC MEDIA FILES**. The Kentucky Revenue Cabinet posting software will not recognize lower case letters in a magnetic media report.

The following is a description of the data records that are used to create magnetic media W-2 Copy A Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy A reports via magnetic media. KRC requires the following records:

EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record include the CODE W record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

TOTAL RECORD

CODE RT AND RU

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared. If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The following pages show the record layouts of the records **required** by KRC.

FINAL RECORD

CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

REQUIRED RECORDS:

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

RS – State Record (Please note: This is optional only for the Social Security Administration and IRS.)

RT- Total Record

RF- Final Record

SUBMITTER RECORD:

CODE RA

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by KRC.
- Identifies the means of contact.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Personal Identification Number (PIN)	17	Enter the PIN assigned to the employee who is authorized to submit this file. Left justify and fill with blanks.
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0".

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
30-35	Resub TLCN	6	If you entered a "1" in the Resub Indicator field (position 29), enter the TLCN displayed on the notice sent to you by SSA. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: 98 In-House Program 99 Off-the-Shelf Software
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a postal abbreviation as shown in Appendix G, page 159 of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's Zip Code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
215-216	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix H, page 161 in SSA's Publication MMREF-1).</p>
217-273	Submitter Name	57	<p>Enter the name of the organization to receive notification of unprocessable data.</p> <p>Left justify and fill with blanks.</p>
274-295	Location Address	22	<p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
296-317	Delivery Address	22	<p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
318-339	City	22	<p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>
340-341	State Abbreviation	2	<p>Enter the submitter's state.</p> <p>Use a postal abbreviation as shown in Appendix G, page 159 of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>
342-346	Zip Code	5	<p>Enter the submitter's Zip Code.</p> <p>For a foreign address, fill with blanks.</p>
347-350	Zip Code Extension	4	<p>Enter the submitter's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p>
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	<p>If applicable, enter the submitter's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
379-393	Foreign Postal Code	15	<p>If applicable, enter the submitter's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
394-395	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> o One of the 50 states of the U.S.A. o District of Columbia o Military Post Office (MPO) o American Samoa o Guam o Northern Mariana Islands o Puerto Rico o Virgin Islands <p>Otherwise, enter the applicable Country code (See Appendix H, page 161 in SSA's Publication MMREF-1).</p>
396-422	Contact Name	27	<p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p>
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number (including the area code).</p> <p>Left justify and fill with blanks.</p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p>
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail	40	<p>If applicable, enter the contact's electronic mail/Internet address.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact FAX	10	<p>(FOR U.S. AND U.S. TERRITORIES ONLY) If applicable, enter the contact's FAX number (including area code).</p> <p>Otherwise, fill with blanks.</p>
499	Preferred Method of Problem Notification Code	1	<p>Enter one of the of Problem following codes:</p> <p>"1" E Mail/ Internet</p> <p>"2 " FAX</p> <p>"3" Postal Service</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
500	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <p>"A" Accounting Firm "L" Self-Prepared "S" Service Bureau "P" Parent Company "O" Other</p> <p>NOTE: IF MORE THAN ONE CODE APPLIES, USE THE ONE THAT BEST DESCRIBES WHO PREPARED THIS FILE.</p>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

EMPLOYER RECORD:

CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Revenue Cabinet.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	<p>Enter the tax year for this report.</p> <p>Enter NUMERIC characters only.</p>
7	Agent Indicator Code	1	<p>Review the first Special Situation on Agent Determination in Section II (page 11 of SSA's publication MMREF-1) before entering a "1" or "2" in this field.</p> <p>If applicable, enter one of the following codes.</p> <p>"1" 2678 Agent (Approved by IRS) "2" Common Pay Master (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>Otherwise, fill with a blank.</p>

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
8-16	Employer /Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the Form 941 submitted to IRS. If you entered a code in the Agent Indicator Code field, (position 7) enter your Agent EIN. Otherwise, enter your Employer EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	Enter a "1" if you have terminated your business during this tax year. Otherwise, enter a "0".
27-30	Establishment Number	4	If this file contains multiple Code RE Records with the same EIN, you may use this field to designate various store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Certain military employers must use this Field. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted a form 941 or 943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN. Otherwise, fill with blanks.
40-96	Employer Name	57	Enter the name associated with the EIN Entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
163-164	State Abbreviation	2	Enter the employer's state. Use a postal abbreviation as shown in Appendix G, page 159 of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
165-169	Zip Code	5	Enter the employer's zip code. For a foreign address, fill with blanks.
170-173	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	If one of the following applies, fill with blanks. <ul style="list-style-type: none"> • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable Country code. See Appendix H, page 161 of SSA's Publication MMREF-1.
219	Employment Code	1	Enter the appropriate code: "A" Agriculture "H" Household "M" Military "Q" Medicare Qualified Government Employment "X" Railroad "R" Regular (All others)

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code: V = Virgin Islands G = Guam S = American Samoa N = Northern Mariana Islands P = Puerto Rico Otherwise, fill with blanks.
221	Third Party Sick Pay Indicator	1	Enter “1” for a sick pay indicator. Otherwise, enter “0”.
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

STATE RECORD

CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix G, page 159 of SSA's Publication MMREF-1.)
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number	9	Enter the employee's (SSN) social security number as shown on the original/replacement SSN card issued by SSA. If the SSN is not available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
69-72	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix. For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
73-94	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
95-116	Delivery Address	22	<p>Enter the employee's delivery address.</p> <p>Left justify and fill with blanks.</p>
117-138	City	22	<p>Enter the employee's city.</p> <p>Left justify and fill with blanks.</p>
139-140	State Abbreviation	2	<p>Enter the employee's state.</p> <p>Use a postal abbreviation as shown in Appendix G, page 159 of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>
141-145	Zip Code	5	<p>Enter the employee's zip code.</p> <p>For a foreign address, fill with blanks.</p>
146-149	Zip Code Extension	4	<p>Enter the employee's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p>
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	<p>If applicable, enter the employee's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
178-192	Foreign Postal Code	15	<p>If applicable, enter the employee's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
193-194	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> o One of the 50 states of the U.S.A. o District of Columbia o Military Post Office (MPO) o American Samoa o Guam o Northern Mariana Islands o Puerto Rico o Virgin Islands <p>Otherwise, enter the employee's applicable Country code. (See Appendix H, page 161 in SSA's Publication MMREF-1).</p>
LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Defined by State/local agency.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032001" for January-March of 2001.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Defined by State/local agency.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312001."
235-242	Date of Separation	8	Enter the month, day and four digit year e.g., "01312001."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
LOCATIONS 248 TO 337 APPLY TO INCOME TAX			
248-267	State Employer Account Number	20	See Glossary Appendix I, page 166 in SSA's Publication MMREF-1.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix G, page 159 in SSA's Publication MMREF-1).
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Defined by State/local agency.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-319 and 320-330: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
309-319	Local Taxable Wages	11	To be defined by State/local agency.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency.
331-337	State Control Number	7	Optional.
338-348	KREDA	11	Enter the amount of tax credit for Kentucky Rural Economic Development Assistance Numeric field, right justify and zero fill.
349-359	KJDA	11	Enter the amount of tax credit for Kentucky Jobs Development Act Numeric field, right justify and zero fill.
360-370	KIRA	11	Enter the amount of tax credit for Kentucky Industrial Revitalization Authority Numeric field, right justify and zero fill.
371-381	KIDA	11	Enter the amount of tax credit for Kentucky Industrial Development Authority Numeric field, right justify and zero fill.
382-412	Supplemental Data 1	31	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS



1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About W-2/K-2 Submission
3. Tax Year	
4. Phone Number (Include Area Code)	

INSTRUCTIONS

Please complete boxes (1) through (8) and mail with the wage statements to:

Kentucky Revenue Cabinet
W-2 Processing
200 Fair Oaks Lane, Station 57
Frankfort, KY 40620

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with
your wage and tax statements by January 31
following the close of the calendar year.**

Photocopies of this Transmitter Report are acceptable.

For your convenience, wage and tax statements may be filed via file transfer protocol (FTP). Visit the Revenue Cabinet's Web site for details.

www.revenue.ky.gov

Authorization to Submit Employees Annual
Wage and Tax Statements Via KRC Web Site

1. Name, address and Kentucky withholding tax account number of person, organization or firm requesting Web filing. Business Name _____ FEIN* _____ Street Address _____ City/State/ZIP _____	
2. Name, title and telephone number of contact person Contact Name _____ Phone Number _____ Title _____ E-mail Address** _____	
3. Estimated number of wage and tax statements to be reported _____	
4. Identification of the type of equipment: Operating System _____ Internet Browser _____ Does your office have a Firewall? <input type="checkbox"/> Yes <input type="checkbox"/> No	
_____ Signature of Person Completing Authorization	_____ Date

Please submit the request to:

Kentucky Revenue Cabinet
Withholding Tax Section
P.O. Box 181, Station 57
Frankfort, KY 40602-0181
revenue.ky.gov

**If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.*

***This gives KRC permission to confirm the FTP status to the employer using the confidential e-mail address provided on the form.*

Please Note: It is important to get your system/network administrator involved immediately to ensure that you have the proper capabilities. KRC provides a secure Web site, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!

